Mr. Basavannappa.—If a local committee is appointed to determine the tax payable by persons, there will be no room for such difficulties.

Messrs. (*a*) Basavannappa, Davangere Taluk; (*b*) C. Narasimhaiya, Heggaddevankote Taluk, and H. Krishna Sastry, Krishnarajpete Taluk.

Dewan.—The question of accounts is under consideration. The Second Member of Council and the Income-Tax Commissioner have inspected several income-tax offices and I have also done it. I have received representations in the matter from merchants in Davangere and other places. Whatever is possible in the matter will be done by Government. It is not possible to adopt the suggestion of appointing a committee. Business men have their own work to do and income-tax work cannot be entrusted to a Panchayet. These points will be considered in connection with the new Bill under consideration.

REVENUE—(REGISTRATION).

(Nos. 68 to 74.)

SUBJECT No. 68.

Appointment of a committee for the registration of documents in lieu of Sub-Registrars.

Mr. T. M. Onkarappa, Davangere Taluk.

Mr. T. M. Onkarappa stated that the posts of Sub-Registrars might be abolished and the work entrusted to a committee as in the case of Bench Magistrates, as such a procedure would result in savings to Government and would help a good deal, the raiyats who were subjected to considerable hardships.

Messrs. Karnick Krishnamurthi Rao and Siddalinga Devaru supported the proposal. The former also drew attention to the fact that the system prevailing in Ceylon was promised to be considered.

Mr. Malali Venkataramiah opposed the proposition on the ground that other difficulties would crop up by the arrangement suggested and stated that a change was not desirable, particularly as the existing system prevailed throughout India.

Mr. M. Subbiah also objected stating that the reorganisation and increase of pay was the only remedy and that non-officials could not work.

Reply of Government.—Noted. The point regarding the system in Ceylon has been under correspondence.

SUBJECT No. 69.

Change of working hours in sub-registry offices.

Mr. Abdul Nabi Khan Sahib, Tumkur Municipality.

Mr. Abdul Nabi Khan Sahib said that the raiyats that came from distant places were put to much inconvenience and trouble as the Sub-Registrars' Offices would not be kept open for receiving documents after 3-30 P.M., and requested that it might be ordered to be kept open till 5-30 P.M.

The Second Member of Council pointed out that as the Sub-Registrars had to close the day's accounts and remit the money to the treasury in time, it was not possible to keep the office open late and that the Sub-Registrars had discretion to receive documents though presented after the usual time.

The Dewan replied that the matter would be enquired into.